

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
One Bowling Green
New York, NY 10004-1408**

IN RE: Chowaiki & Co. Fine Art Ltd.

CASE NO.: 17-13228-mkv

Social Security/Taxpayer ID/Employer ID/Other Nos.:
52-2449651

CHAPTER: 7

TRUSTEE:

Albert Togut
Togut Segal & Segal, LLP
One Penn Plaza
Suite 3335
New York, NY 10119

Telephone: (212) 594-5000

**NOTICE OF POSSIBLE PAYMENT OF DIVIDENDS
AND OF LAST DATE TO FILE CLAIMS**

To the creditors of the above named debtor:

As a result of the administration of the debtor's estate, a dividend to creditors now appears possible. You are hereby advised of the opportunity to file a claim in order to share in any distribution. A creditor must file a Proof of Claim whether or not the debt is included in the list of creditors filed by the debtor.

The Proof of Claim must be filed on or before April 16, 2018.

Please take further notice that if you have a Proof of Claim on file or one has been filed on your behalf, do not file again.

A Proof of Claim form has not been included with this notice but one is available online at www.uscourts.gov and on the court's website, www.nysb.uscourts.gov. All Proofs of Claim must be filed electronically on the Court's website or mailed to the court at the above address.

Dated: January 11, 2018

Vito Genna
Clerk of the Court

Certificate of Notice Pg 2 of 3
United States Bankruptcy Court
Southern District of New York

In re:
 Chowaiki & Co. Fine Art Ltd.
 Debtor

Case No. 17-13228-mkv
 Chapter 7

CERTIFICATE OF NOTICE

District/off: 0208-1

User: admin
Form ID: pdnPage 1 of 2
Total Noticed: 53

Date Rcvd: Jan 11, 2018

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jan 13, 2018.

db +Chowaiki & Co. Fine Art Ltd., 500 Park Avenue, Suite 16C, New York, NY 10022-1629
 smg N.Y. State Unemployment Insurance Fund, P.O. Box 551, Albany, NY 12201-0551
 smg New York City Dept. Of Finance, 345 Adams Street, 3rd Floor,
 Attn: Legal Affairs - Devora Cohn, Brooklyn, NY 11201-3719
 smg +United States Attorney's Office, Southern District of New York,
 Attention: Tax & Bankruptcy Unit, 86 Chambers Street, Third Floor, New York, NY 10007-1825
 7242098 +ARMAND BARTOS, 25 EAST 73RD STREET, NEW YORK NY 10021-3521
 7242097 +ARMAND BARTOS, 32 WEST 10TH STREET, NEW YORK NY 10011-8713
 7242099 ART ANTIC LTD., P.O. BOX 94895, DUBAI, UNITED ARAB EMIRATES, CO NO. 1CC20160226
 7242100 +BL3 INC., 767 THIRD AVENUE, NEW YORK NY 10017-2023
 7242101 +BLOOMBERG FAMILY TRUST, C/O TONI BLOOMBERG, 535 PARK AVENUE, NEW YORK NY 10065-8167
 7262281 +Bloomberg Family Trust, P.O. Box 1915, Park City, UT 84060-1915, Attn: Toni Bloomberg
 7242102 +CARPENTER FINE VIOLINS & COLLE, 1 CENTRAL PARK WEST, STE 33F, NEW YORK NY 10023-7703
 7242103 +COMBINED ART LLC/MICHAEL BLACK, 944 PARK AVENUE, NEW YORK NY 10028-0319
 7242104 +DAVID DANGOOR, 445 PARK AVENUE, STE. 1904, NEW YORK NY 10022-8616
 7261981 +DAVIDOFF HUTCHER & CITRON LLP, Attention: David H. Wander, Esq.,
 605 Third Avenue, 34th Floor, New York, New York 10158-3499
 7242106 +DER DANGOOR LLC, 445 PARK AVENUE, STE. 1904, NEW YORK NY 10022-8616
 7242107 +DUSTIN A. STEIN, 250 WEST 27TH STREET, APT 4J, NEW YORK NY 10001-5924
 7263697 +ELAINE SHAY, ESQ., 830 Third Avenue, 5th Floor, New York, NY 10022-6567
 7242108 +GOLDBERG & RIMBERG PLLC, 115 BROADWAY, 3RD FLOOR, NEW YORK NY 10006-1639
 7242109 +GRAND CAPITAL NY LLC, 1659 58TH STREET, BROOKLYN NY 11204-2144
 7242110 +HELLY NAHMAH INC., 975 MADISON AVENUE, NEW YORK NY 10075-1825
 7242111 +HITANA (JANE HOLZER), 41 EAST 65TH STREET, NEW YORK NY 10065-6508
 7242112 IKKAN SANADA, 39 KEPPEL ROAD, #01-05 TANJONG PAGAR DISTRIIPAR, SINGAPORE, 089065
 7242113 +INNOVENTOR INTL, 445 PARK AVENUE, STE. 1904, NEW YORK NY 10022-8616
 7273785 +Jane Holzer, c/o Teitelbaum Law Group, LLC, Attn: Jay Teitelbaum,
 1 Barker Avenue, 3rd Floor, White Plains, NY 10601-1517
 7268907 +Jay Teitelbaum, Esq., Teitelbaum Law Group, LLC, 1 Barker Avenue, Third Floor,
 White Plains, New York 10601-1517
 7242115 +KAREN LENNOS, 257 EAST DELAWARE PLACE- 6A, CHICAGO IL 60611-5725
 7242116 +LAWRENCE BENENSON, BENENSON CAPITAL PARTNERS, 708 THIRD AVENUE, NEW YORK NY 10017-4154
 7242117 +MICHAEL HABER ENTERPRISES, 315 EAST 65TH STREET, NEW YORK NY 10065-6862
 7242118 +MIRAMAR PROPERTIES CORP., NORBERTO DE LA ROSA, 530 PARK AVENUE, #4F,
 NEW YORK NY 10065-8058
 7262359 +McLAUGHLIN & STERN, LLP, Attn: Chester R. Ostrowski, 260 Madison Avenue,
 New York, New York 10016-2404
 7269065 +Melvyn R. Leventhal, Esq., 488 Madison Avenue, 18th Floor, New York, New York 10022-5707
 7242119 +NEW YORK CITY DEPT. OF FINANCE, 345 ADAMS STREET, 3RD FLOOR, ATTN: LEGAL AFFAIRS,
 BROOKLYN NY 11201-3719
 7242120 +NEW YORK CITY LAW DEPARTMENT, CORPORATE COUNSEL, 100 CHURCH STREET,
 NEW YORK NY 10007-2668
 7242122 +NYS ATTORNEY GENERAL'S OFFICE, 120 BROADWAY, NEW YORK NY 10271-0332
 7256909 NYS Dept Of Labor, W. Averell Harriman, State Office Building Campus,
 Albany, NY 12240-0001
 7242123 +PIEDMONT CAPITAL LLC, 42 WEST 17TH STREET, SUITE 7A, NEW YORK NY 10011-5728
 7264369 +Rattet, PLLC, Attorneys for Debtor, 202 Mamaroneck Avenue,
 White Plains, New York 10601-5312
 7242124 +SHARON PHAIR FORTENBAUGH, 385 SOUTH END AVENUE #7F/G, NEW YORK NY 10280-1041
 7242125 +SOTHEBY'S, 1334 YORK AVENUE, NEW YORK NY 10021-4806
 7242127 +THE ART COLLECTION (ELY SAKHAI, 39 CUTTER MILL ROAD, GREAT NECK NY 11021-3255
 7242128 +THE BLOOMBERG FAMILY TRUST, 1248 SKYLARK DRIVE, LA JOLLA CA 92037-7738
 7269064 +Teitelbaum Law Group, LLC, Attorneys for Jane Holzer, 1 Barker Avenue, Third Floor,
 White Plains, New York 10601-1517
 7261756 +The Art Collection, Inc. and Ely Sakhai c/o, Davidoff, Hutcher & Citron,
 605 Third Avenue, 34th Floor, New York, NY 10158-3499
 7252561 +Togut, Segal & Segal LLP, Attorneys for Albert Togut, One Penn Plaza, Suite 3335,
 New York, New York 10119-3335
 7262282 +Toni Bloomberg, P.O. Box 1915, Park City, UT 84060-1915
 7242129 +U.S. ATTORNEY'S OFFICE, 86 CHAMBERS STREET, NEW YORK NY 10007-1825
 7264320 Yves Bouvier, 15 Lorong M Telok Kurau, #05-06 Mabelle, Singapore, 425303

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
 smg E-mail/Text: nys.dtf.bncnotice@tax.ny.gov Jan 11 2018 19:37:06

New York State Tax Commission, Bankruptcy/Special Procedures Section, P.O. Box 5300,
 Albany, NY 12205-0300
 7262808 EDI: BECKLEE.COM Jan 11 2018 19:33:00 American Express Bank, FSB, c/o Becket and Lee LLP,
 PO Box 3001, Malvern PA 19355-0701
 7264723 +E-mail/Text: ahadjikow@brunellelaw.com Jan 11 2018 19:37:04 Brunelle & Hadjikow, P.C.,
 Attorneys for Bogomila Welsh-Ovcharov, 39 Broadway - 33rd Floor, New York, NY 10006-3019
 7242114 EDI: IRS.COM Jan 11 2018 19:33:00 INTERNAL REVENUE SERVICE, IRS INSOLVENCY UNIT,
 290 BROADWAY, STOP 5TH FLOOR, NEW YORK, NY 10007
 7242121 E-mail/Text: nys.dtf.bncnotice@tax.ny.gov Jan 11 2018 19:37:06 NEW YORK STATE DEPT OF TAX,
 BANKRUPTCY UNIT, P.O. BOX 5300, ALBANY NY 12205-0300

District/off: 0208-1

User: admin
Form ID: pdn

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Total Noticed: 53

Date Rcvd: Jan 11, 2018

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center
(continued)

7242126 +E-mail/Text: REV_Bankruptcy_General@state.de.us Jan 11 2018 19:37:00
STATE OF DE, DEPT OF FINANCE, CARVEL STATE OFFICE BLDG, 820 N. FRENCH ST., 8TH FLOOR,
WILMINGTON DE 19801-3509

TOTAL: 6

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****
7242105 DE, DEPT OF JUSTICE - ATTY GEN, CARVEL STATE OFFICE BLDG, 820
TOTALS: 1, * 0, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jan 13, 2018

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on January 11, 2018 at the address(es) listed below:

Albert Togut alcourt@teamtogut.com, kackerman@teamtogut.com;alcourt@ecf.inforuptcy.com
Chester R. Ostrowski on behalf of Creditor Bloomberg Family Trust
costrowski@mclaughlinstern.com
Clifford A. Katz on behalf of Debtor Chowaiki & Co. Fine Art Ltd. ckatz@platzerlaw.com
David H. Wander on behalf of Creditor Ely Sakhai The Art Collection, Inc. dhw@dhclegal.com
Elaine Shay on behalf of Unknown Michael Haber Enterprises, Inc.
eshay@nyhousingcourtlawyers.com, elaine@eshayesq.com
George Brunelle on behalf of Attorney George Brunelle gbrunelle@brunellelaw.com,
ahadjikow@brunellelaw.com
Jay Teitelbaum on behalf of Creditor Jane Holzer jteitelbaum@tblawllp.com,
dcampagne@tblawllp.com
Matthew C. Heerde on behalf of Plaintiff Shay Rosen mheerde@heerde law.com
Melvyn R. Leventhal on behalf of Interested Party Jeffrey H. Loria & Co., Inc.
mel@leventhal.com, mrlevlaw@aol.com
Neil Matthew Berger on behalf of Trustee Albert Togut neilberger@teamtogut.com,
dcahir@teamtogut.com;kackerman@teamtogut.com;kortiz@teamtogut.com;mnester@teamtogut.com;adeering@
teamtogut.com;adeleo@teamtogut.com;mferullo@teamtogut.com
Robert Leslie Rattet on behalf of Creditor Yves Bouvier rrattet@rattetlaw.com,
rattet2we@gmail.com
Teresa Sadutto-Carley on behalf of Debtor Chowaiki & Co. Fine Art Ltd.
tsadutto@platzerlaw.com
United States Trustee USTPRegion02.NYECF@USDOJ.GOV

TOTAL: 13